

TR/AC/JULY/16

Departmental Examination of Engineering Officers

July-2016

ACCOUNTS

(Without Books)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks for the questions.

GROUP – A

Answer *all* questions.

Each question carries 2 marks.

Choose the correct answer and write in the answer sheet : $2 \times 25 = 50$

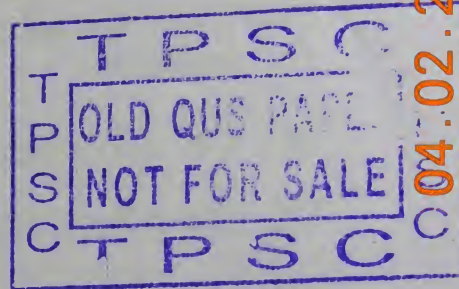
- 04.02.2017
1. Administrative Control of Works Includes
 - (a) Assumption of full responsibility for construction, maintenance and upkeep
 - (b) Assumption of full responsibility for construction only

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- (c) Assumption of partial responsibility for construction and maintenance
- (d) None of the above
2. "Original Works" can be carried out by the Heads of Departments where C.P.W.D offices are not functioning
- (a) Costing upto Rs. 5,000/-
- (b) Costing upto Rs. 10,000/-
- (c) Costing upto Rs. 15,000/-
- (d) There is no cost ceiling
3. All pay bills for Work-Charges Establishment shall be pre-checked
- (a) By the Divisional Officer
- (b) By the Audit section of the division
- (c) Any other person with prior approval of the authority
4. CPW Account Code describe
- (a) Primarily the financial methods and procedures to be observed by Public Works Offices
- (b) The works principle and austerity measures
- (c) Specification of works
- (d) None of the above

5. The authorized forms of bill for Running Account Bill is

- (a) Form 24
- (b) Form 26
- (c) Form 28
- (d) None of the above



6. Period of validity of a cheque is three months.
The provision of this rule do not apply to

- (a) Foreign Embassies
- (b) Indian Resident Missions and posts abroad
- (c) Reserve Bank of India
- (d) None of the above

7. Cheque books received by the Divisional Officer, should be accounted for in "Receipt Books" in

- (a) Form 3A
- (b) Form 3
- (c) Form 4
- (d) None of the above

8. Originally, materials should be purchased only for the works in progress. Which authority have full powers to fix annually the limit of reserve stocks for works ?

- (a) The Divisional Officer
- (b) The Chief Engineer
- (c) The Circle Engineer
- (d) None of the above

9. Work-charges establishment includes non-industrial employees like

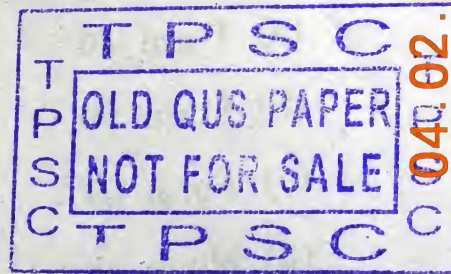
- (a) Clerks
- (b) Draftsman
- (c) Cashier
- (d) None of the above

10. The CSQ (Contracts, Standards and Quality Assurance) unit of CPWD is mainly responsible for

- (a) Enlistment of contractors
- (b) Contract related matters
- (c) NIT matters
- (d) None of the above

11. Works required to maintain law and order in abnormal situations are

- (a) Urgent works
- (b) Emergency works
- (c) Normal works
- (d) None of the above



12. Priced store ledger shall be maintained in

- (a) Form 10
- (b) Form 12
- (c) Form 15
- (d) None of the above

13. Tools and Plant ledger shall be maintained in the Sub-Divisional office in

- (a) Form 12
- (b) Form 13
- (c) Form 15
- (d) None of the above

14. A register of license fees of buildings and lands should be maintained in the Divisional Office

- (a) Form 49
- (b) Form 59
- (c) Form 69
- (d) None of the above

15. The account of the work in the Works Abstract should ordinarily exhibit

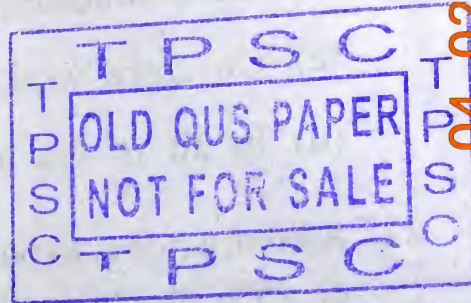
- (a) "Amount" i.e. total charges finally classified under the relevant categories
- (b) Percentage of the progress of work compared with the amount technically sanctioned and time allowed
- (c) "Rate of Cost" i.e. cost per unit on the basis of the recorded "amount" and "progress"
- (d) All of the above

16. Interest of mobilization advance should be classified as

- (a) "Receipts" of the Government,
- (b) Deduction of works expenditure
- (c) Both of the above
- (d) None of the above

17. When "Secured Advances" are allowed to the contractor, an indenture should invariably obtained from the contractor in

- (a) Form 30
- (b) Form 31
- (c) Form 32
- (d) Form 33



18. The Register of Sale of Tender Documents should be treated as a subsidiary cash book and should be closed on

- (a) 20th of each month
- (b) 22nd of each month
- (c) 25th of each month
- (d) 30th of each month

19. Which authority is required to certify on completion of a particular building ?

- (a) Divisional Officer
- (b) Senior Architect
- (c) Superintending Engineer
- (d) None of the above

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20. Helpers under PWD (R&B) are engaged

- (a) On original works
- (b) On maintenance works
- (c) On store works
- (d) In all of the above

21. A contractor is to be paid for 40 cum of RCC work at 15% above the estimated cost of Rs. 3500/- per cum. Recovery for steel @ Rs. 600/- per cum, Rs. 50 per cum for water for curing. Amount payable to him :

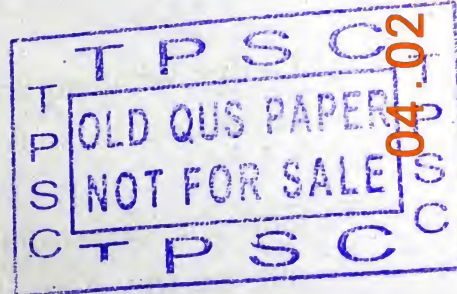
- (a) $(Rs. 3500 \times 40)$ plus 15% of it, minus $Rs. 650 \times 40$
- (b) $(Rs. 3500 - Rs. 650) \times 40 + 15\%$ of it
- (c) $(Rs. 3500 - Rs. 600) \times 40 + 15\%$ of it, minus $Rs. 50 \times 40$
- (d) None of the above

22. Duties and responsibilities of tracer include

- (a) To maintain books and registers
- (b) To prepare comparative statement of tenders
- (c) To submit reports to the draftsman
- (d) None of the above

23. Preparation and checking of estimates is the duty of the

- (a) Assistant Engineer
- (b) Junior Engineer
- (c) Draftsman
- (d) None of the above



24. The accounts of road metal digging are

- (a) Not treated as manufacture accounts
- (b) Treated as manufacture accounts
- (c) Treated as works accounts
- (d) None of the above

25. Contractors ledger should be prepared in Form

- (a) CPWA - 40
- (b) CPWA - 92
- (c) CPWA - 43
- (d) None of the above

GROUP-B

Answer any 25 (Twenty five) from the following questions :
 $2 \times 25 = 50$

26. Under what authority a cheque drawing DDO is permitted to make payment of advances ?
27. Can the divisional officer incur any expenditure out of the consolidated fund in anticipation of passing of the appropriation (Vote on account) Act ?
28. Period of validity of a cheque is 90 days. State the provisions where this rule does not apply.
29. Can a Government Officer issue duplicate copies of bills or other documents on the allegation that the originals have been lost ?
30. What type of works are "Repair Works" ?
31. How "Retrenched Workmen" can be re-employed ?
32. Is it true that a Manufacture account is essentially a suspense account ?
33. On what basis schedule of rates should be prepared ?

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34. Can expenditure incurred on storm water drainage be regarded as expenditure on "minor works" ?
35. Recoveries of expenditure in the public works department is exhibited in statement E or statement D.
36. Whether remodeling or replacement of existing work can be treated as "Original Works" ?
37. At what stage "Detailed Estimates" should be prepared ?
38. Whether "Performance Security" can be accepted in the form of Fixed Deposit Receipts (FDR) of a Scheduled Bank ?
39. Who is authorized to fix up the " Reserve Prices" of dismantled materials ?
40. What is the procedure of demolition of "unsafe" buildings/structures ?
41. Under whose supervision the "Store Keeper" renders his daily duties ?
42. Narrate in brief "Buy-Back Offer".
43. What is the upper ceiling of cost of major works, expenditure of which can be issued without consulting Finance Ministry ?

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44. Narrate the committee constituted on Non - Plan Expenditure (CNE).
45. How goods can be purchased without quotation ?
46. How a "Service department" is different from a "Commercial Department" ?
47. Narrate the accounting procedure for receipt of money by a Divisional Officer.
48. What is the procedure for treatment of "Security Deposits" of non-responsive tenderers ?
49. Narrate in brief the procedure of rectification of errors in the cash book ?
50. Describe "Transfer Entries".
51. What are the duties and responsibilities of "Painter"?
52. What are the formalities to be followed for release of "Retention Money" to a contractor ?
53. What is Two Bid System ?
54. What is "Imprest Account" ?
55. In which statement, Statement of Recoveries of Expenditure in the accounts of PWD is shown ?